Indiana Local Unit Budget Process **DLGF** Control Board Auditor **Taxing Unit** Assessor Assess New Improvements Trend Existing Values Internal Budget Preparation Prepare Assessment (format not Ratio Study structured or Review/Approve Send Ratio Study to required) Ratio Study DLGF for Approval Add State Assessed State Assessed Receive AV and Personal Property Values to County From Assessor and Certify to Auditor Apply Exemptions and Deductions Review/Approve TIF TIF Neutralization Neutralization Calculation Receive NAV Certify NAV to Certificate **DLGF** Transmit CAMA Receive/Review Data to DLGF **CAMA Data** Prepare Annual Disseminate Budget Receive Budget **Budget Preparation** Instructions Instructions from Instructions for Auditor or DLGF **Taxing Units** Prepare Required **Budget Forms** Advertise Budget Notice (2 times, minimum 10 days before Public Hearing) Conduct Public Hearing Adopt Budget (with levy appeal if any) Receive Budgets Receive Budgets Submit to Auditor Advertise Proposed Tax Rates Appeal Maximum Approve, Deny or Hear Levy or Levy or Shortfall Modify Appeal Shortfall Appeal Appeal (optional) Approve, Deny or Petition for New Debt **Hear Debt Petition** Modify Debt Petition (anytime during year) Receive/Review Calculate Levy Limits, Rates, Send 1782 Notice, Return 1782 Notice Adjustments Finalize Adjustments Field Review of Review Budget with Budget DLGF Field Rep Receive Budget Receive Budget Issue Budget Order Order, Advertise Order Final Tax Rates Taxpayers have 15 days to Receive/Review Tax Transmit Tax & object after rates advertised, & Billing Data Billing Data to DLGF or may appeal to Tax Court